

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

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In re: THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO, as representative of THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> Debtors. ¹	PROMESA Title III No. 17 BK 3283-LTS (Jointly Administered)
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CERTIFICATE OF SERVICE

I, Christian Rivera, depose and say that I am employed by Prime Clerk LLC (“*Prime Clerk*”), the solicitation, claims and noticing agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On August 29, 2018, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Master Service List attached hereto as **Exhibit A**:

- Objection of the Government Development Bank for Puerto Rico and the Puerto Rico Fiscal Agency and Financial Advisory Authority to the Urgent Motion of Official Committee of Unsecured Creditors, for Entry of Order Enforcing Automatic Stay and Court's June 29, 2017 Order Confirming Application of Automatic Stay with Respect to GDB Restructuring [Docket No. 3826]

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

- Motion of the Government Development Bank for Puerto Rico and the Puerto Rico Fiscal Agency and Financial Advisory Authority for Leave to Submit Spanish Language Case Law and for Extension of Time to File Certified Translations [Docket No. 3829]

Dated: September 4, 2018



Christian Rivera

State of New York
County of New York

Subscribed and sworn to (or affirmed) before me on September 4, 2018, by Christian Rivera, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: 

Oleg Bitman
Notary Public, State of New York
No. 01BI6339574
Qualified in Queens County
Commission Expires: April 04, 2020

Exhibit A

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Lourdes Arroyo Portela, Alexandra Casellas-Cabrera, Alejandro A. Santiago Martinez, Katarina Stipec Rubio, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com asantiago@amgprlaw.com smalave@amgprlaw.com kstipec@amgprlaw.com pjime@icepr.com	Email
Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E.	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Sharlene M. Malavé-Vallines, Katarina Stipec Rubio, & Pedro Jimenez-Rodriguez PO Box 70294 San Juan PR 00936-8294	smalave@amgprlaw.com kstipec@amgprlaw.com pjime@icepr.com pjime@lawfirm-pr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	c/o Excelerate Energy Limited Partnership Attn: Daniel Bustos, Chief Development Officer 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net aliff@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com drodriguez@alblegal.net	Email
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Counsel to Cooperativa De Ahorro Y Credito Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., and Cooperativa de Ahorro y Crédito Vega Alta	Almeida & Dávila, P.S.C.	Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757	ealmeida@almeidadavila.com zdavila@almeidadavila.com	First Class Mail
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Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Autonomous Municipality of Ponce, creditor and party-in-interest	Autonomous Municipality of Ponce	Ponce PR 00733-1709	Marieli.Paradizo@ponce.pr.gov	First Class Mail
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Santander Securities, LLC, Santander Asset Management, LLC and Banco Santander Puerto Rico	Banco Santander Puerto Rico	Attn: Rafael Bonilla Rodriguez 207 Ponce de Leon Ave. Hato Rey PR 00917-1818	rbonilla@bspr.com	Email
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Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc, et al. Plaintiff in Adversary Proceeding 18-00091	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg, Esq. 2803 Calle San Francisco Ponce PR 00717	jessica@bufete-emmanuelli.com	Email
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Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovia Agroman, SA & TEC General Contractors, Corp. (TEC)	Cardona-Jimenez Law Offices, PSC	Attn: Jose F. Caronda Jimenez PO Box 9023593 San Juan PR 00902-3593	jf@cardonalaw.com	Email
Caribbean Hospital Corporation	Caribbean Hospital Corporation	c/o Dr. Sylvia Lourdes de la Peña PO Box 11691 San Juan PR 00922	delapena.sylvia@gmail.com	Email
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Counsel to Cooperativa A/C Vegabajeña, Cooperativa A/C Roosevelt Roads, Quality Equipment, Inc., and Cooperativa A/C La Comerieña	Carlos A. Quilichini Paz & Jessica M. Quilichini Ortiz	P.O. Box 9020895 San Juan PR 00902-0895	quilichinipazc@microjuris.com	Email
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Master Service List
Served as set forth below

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United States District Court for the District of Puerto Rico	Chambers of Honorable Laura Taylor Swain	Daniel Patrick Moynihan Courthouse United States District Court 500 Pearl St., Suite 3212 New York NY 10007-1312		Overnight Mail
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Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Constructora Santiago II, Corp.	Constructora Santiago II, Corp.	Attn: Eng. José López PO Box 364925 San Juan PR 00936-4925	jlopez@constructorasantiago.com	Email
Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Córdova & Dick, LLC	Attn: Brian M. Dick Biascoechea #403 Calle 12 de Octubre Urb. El Vedado San Juan PR 00918	bmd@bmdcounselors.com	Email
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Counsel to Canyon Capital Advisors, LLC, River Canyon Fund Management, LLC, Davidson Kempner Capital Management, LP, OZ Management LP, OZ Management II, LP, and QTCB Noteholder Group	Correa Acevedo & Abesada Law Offices, PSC	Attn: Roberto Abesada-Agüet and Sergio E. Criado Centro Internacional de Mercadeo, Torre II # 90 Carr. 165, Suite 407 Guaynabo PR 00968	ra@calopsc.com scriado@calopsc.com	Email
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Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Federal Agency	Department of Energy (DOE)	Attn: Rick Perry 1000 Independence Ave., SW Washington DC 20585		First Class Mail
Federal Agency	Department of Homeland Security (DHS)	Attn: John F. Kelly 245 Murray Lane., SW Washington DC 20528-0075		First Class Mail
Federal Agency	Department of Housing and Urban Development (HUD)	Attn: Ben Carson 451 7th Street., SW Washington DC 20410		First Class Mail
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Federal Agency	Department of the Interior (DOI)	Attn: Ryan Zinke 1849 C St., NW Washington DC 20240		First Class Mail
Federal Agency	Department of Transportation (DOT)	Attn: Elaine L. Chao 1200 New Jersey Ave., SE Washington DC 20590		First Class Mail
Federal Agency	Department of Veterans Affairs (VA)	Attn: David J Shulkin 810 Vermont Ave., NW Washington DC 20420		First Class Mail
Counsel to Hon. Carlos Contreras Aponte, Executive Director of the Puerto Rico Highways & Transportation Authority and the Puerto Rico Highways & Transportation Authority	Development & Construction Law Group, LLC	Attn: Raúl Castellanos Malavé PMB 443 Suite 112 100 Grand Paseos Blvd San Juan PR 00926-5902	rcastellanos@devconlaw.com	Email
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Federal Agency	Economic and Statistics Administrations	Attn: Brad Burke 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
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Edgordo Seda Arroyo, Interested Party	Edgordo Seda Arroyo	35299-054, Federal Correctional Complex UPS 2, P.O. Box 1034 Coleman FL 33521-1034		First Class Mail
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Federal Agency	Federal Communications Commission (FCC)	Attn: Ajit Pai 445 12th St., SW Washington DC 20554		First Class Mail

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Federal Agency	Federal Emergency Management Agency (FEMA)	Attn: Bob Fenton 500 C St., SW Washington DC 20472		First Class Mail
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Interested Party	Ferroval Agroman, SA	Attn: Eng. Nassin E. Tactuk Diná 1250 Ponce De Leon Ave. San José Building Suite 901 San Juan PR 00902	n.tactuk@ferroval.com	First Class Mail
Counsel to Pan American Grain Co., Inc.	Figueroa y Morgade Law	Attn: Maria Mercedes Figueroa y Morgade, Esq. 3415 Alejandrino Ave., Apt 703 Guaynabo PR 00969-4956	figueroaymorgadelaw@yahoo.com	Email
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to First Transit of Puerto Rico, Inc.	Holland & Knight, LLP	Attn: John J. Monaghan, Esq., Lynne B. Xerras, Esq., & Kathleen M. St. John, Esq. 10 St. James Avenue Boston MA 02116	bos-bankruptcy@hklaw.com	Email
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Integrand Assurance Company	Integrand Assurance Company	PO Box 70128 San Juan PR 00936-8128		First Class Mail
IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation 2970 Market Street Philadelphia PA 19104-5016	Mimi.M.Wong@irs.counsel.treas.gov	Email
IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation PO Box 7346 Philadelphia PA 19101-7346	Mimi.M.Wong@irs.counsel.treas.gov	Email
IRS Insolvency Section	Internal Revenue Service	Insolvency Unit City View Plaza 48 Carr 165, Suite 2000 Guaynabo PR 00968	Thomas.M.Rath@IRSCOUNSEL.TREAS.GOV	Email
Counsel to Anne Catesby Jones and Jorge Valdes Llauger	Ismael Marrero Rolon	Attn: Jane Becker Whitaker PO Box 9023914 San Juan PR 00902	janebeckerwhitaker@gmail.com	Email
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Counsel to Lauren De Pablo by her, Rolando Martínez by him and as inheritor of Ondina Finale, Conjugal Partnership of Rolando Martínez and Lauren de Pablo, Deianeira Martínez De Pablo by her, Pedro Rolando Martínez Torres by him and as inheritor of Ondina Finale, and Olga Martínez Finale as inheritor of Ondina Finale	James Law Offices	Attn: Glenn Carl James PMB 501 1353 Rd. 19 Guaynabo PR 00966-2700	glennccarljameslawoffices@gmail.com	Email
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Counsel to CMA Architects & Engineers, LLC, Municipality of San Sebastian, the Corporación de Servicios Integrales de Salud del Area de Barranquitas, Comerio, Corozal, Naranjito y Orocovis, Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227, and Corporacion de Servicios Integrales de Salud del Area de Barranquitas, Comerio, Corozal, Naranjito Y Orocovis, Plaintiff in Adversary Proceedings 17-00292 and 17-00298	Law Offices of John E. Mudd	Attn: John E. Mudd PO Box 194134 San Juan PR 00919	jemudd@yahoo.com	Email
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Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189	Robbins, Russell, Englert, Orseck, Untereiner & Sauber, LLP	Attn: Lawrence S. Robbins, Mark T. Stancil, Gary A. Orseck, Kathryn S. Zecca, Ariel N. Lavinbuk, Donald Burke, Lanora C. Pettit & Joshua S. Bolian 1801 K Street, NW Washington D.C. 20006	lrobbins@robbinsrussell.com mstancil@robbinsrussell.com gorseck@robbinsrussell.com kzecca@robbinsrussell.com alavinbuk@robbinsrussell.com dburke@robbinsrussell.com lpettit@robbinsrussell.com jbolian@robbinsrussell.com	Email
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Interested Party	Roberto Quiles	PO Box 1337 San Sebastian PR 00685-1337	estudiolegalrivera2@gmail.com	Email
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Counsel to American Federation of State, County and Municipal Employees and Federación Central de Trabajadores, U.F.C.W., Local 481	Rodriguez Banchs, CSP	Attn: Manuel A. Rodríguez Banchs & Rosa M. Seguí-Cordero PO Box 368006 San Juan PR 00936-8006	manuel@rodriguezbranchs.com rosasegui@yahoo.com	Email
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Counsel to Western Surety Company and Continental Casualty Company, Plaintiffs in Adversary Case No. 18-00065	Saldaña, Carvajal & Vélez-Rivé, PSC	Attn: José A. Sánchez-Girona, Esq., Melissa Hernández-Carrasquillo, Esq. 166 Avenida de la Constitución San Juan PR 00901	jsanchez@scvrlaw.com mhernandez@scvrlaw.com	Email
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Scotiabank De Puerto Rico	Scotiabank De Puerto Rico	Scotiabank Plaza 290 Jesus T. Pinero Avenue 8th Floor San Juan PR 00918	Rgf@mcvpr.com	Email
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Counsel to The Bank of New York Mellon, as trustee, Total Petroleum Puerto Rico Corp., Siemens Transportation Partnership Puerto Rico, S.E., and Siemens Corporation	Sepulvado & Maldonado, PSC	Attn: José Javier Santos Mimoso, Elaine Maldonado Matias, Aníbal J. Núñez González, & Albéniz Couret Fuentes 252 Ponce de León Avenue Citibank Tower, Suite 1900 San Juan PR 00918	jsantos@smlawpr.com anunez@smlawpr.com emaldonado@smlawpr.com acouret@smlawpr.com	First Class Mail
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Counsel to Anne Catesby Jones and Jorge Valdes Llauger	Shindler Anderson & Goplerud, P.C.	Attn: J. Barton Goplerud & Andrew Howie 5015 Grand Ridge Drive, Suite 100 West Des Moines IA 50265-5749	jbgoplerud@sagwlaw.net ahowie@sagwlaw.net	First Class Mail
Counsel to Sola Ltd, Solus Opportunities Fund 5 LP, and Ultra Master Ltd.	Simpson Thacher & Bartlett LLP	Attn: Sandy Qusba, Bryce L. Friedman, Nicholas Baker & Edward R. Linden 425 Lexington Avenue New York NY 10017-3954	squsba@stblaw.com bfriedman@stblaw.com nbaker@stblaw.com edward.linden@stblaw.com	First Class Mail and Email
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	Sistema de Retiro AEE	PO Box 13978 San Juan PR 00908-3978	MARIAE.HERNANDEZ@prepa.com	Email
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Federal Agency	Small Business Administration (SBA)	Attn: Linda McMahon 409 3rd St., SW Washington DC 20416		First Class Mail
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	SREAEE	Edif. Juan Ruiz Vélez Ave. Ponce de León 1110 Santurce PR 00907		First Class Mail
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Counsel to Whitebox Asymmetric Partners, LP, et al.	Stroock & Stroock & Lavan LLP	Attn: Daniel A. Fliman, Esq. 180 Maiden Lane New York NY 10038-4982	dfliman@stroock.com	Email
Counsel to American Federation of Teachers, AFL-CIO	Stroock & Stroock & Lavan, LLP	Attn: Curtis C. Mechling & Sherry Millman 180 Maiden Lane New York NY 10038-4982	cmechling@stroock.com smillman@stroock.com	Email

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Counsel to Tamrio, Inc.	Tamrio, Inc.	Attn: Eng.. Claudio Torres Serrano PO Box 455 Mayaguez PR 00681	jlopez@constructorasantiago.com	Email
TEC General Contractors, Corp.	TEC General Contractors, Corp	Attn: Eng. Saul Toledo Mejias Ave. Miramar, Bldg. 5, Suite 801 Paseo Caribe San Juan PR 00901	Saultoledo22@yahoo.com	Email
Members of Creditor's Committee	The American Federation of Teachers (AFT)	Attn: Mark Richard 555 New Jersey Ave., NW 11th Floor Washington DC 20001		First Class Mail
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Counsel to Vitol S.A., Defendant in Adversary Proceeding 17-00221	The Law Offices of Andres W. Lopez, P.S.C.	Attn: Andres W. Lopez The Law Offices of Andres W. Lopez, P.S.C. P.O. Box 13909 San Juan PR 00918	andres@awllaw.com	First Class Mail and Email
Counsel to Mutual Fund Group and Oppenheimer Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Attn: Manuel Fernandez-Bared, Linette Figueroa-Torres, Nadya Pérez-Román, Jane Patricia Van Kirk P.O. Box 195383 San Juan PR 00919-5383	Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com	Email
Counsel to the United States	U.S. Department of Justice, Civil Division	Attn: Cesar A. Lopez-Morales, Jean Lin & Laura Hunt Federal Programs Branch 20 Massachusetts Ave., N.W. Washington DC 20530	Cesar.a.lopez-morales@usdoj.gov Jean.lin@usdoj.gov Laura.A.Hunt@usdoj.gov	Email
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Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Calle Pomarrosa G10, Valle Arriba Heights, Carolina PR 00983	migade19@hotmail.com jaimeenriquecruzalvarez@gmail.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	PO Box 70344, CMM33 San Juan PR 00936-8344		First Class Mail
Members of Creditor's Committee	Unitech Engineering	Attn: Ramón Ortiz Carro Urb Sabanera 40 Camino de la Cascada Cidra PR 00739		First Class Mail
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Counsel to the Environmental Protection Agency	United States Department of Justice	Attn: Mark A. Gallagher Environment and Natural Resources Division, Environmental Enforcement Section PO Box 7611 Washington DC 20044-7611	mark.gallagher@usdoj.gov	Email
Counsel to United States Department of Justice, Civil Division, the United States of America and U.S. Army Corps of Engineers	United States Department of Justice Civil Division	Attn: Matthew J. Troy & Michael J. Quinn 1100 L Street, N.W. Room 10030 Washington DC 20530		First Class Mail
Counsel to United States Department of Justice, Civil Division, the United States of America and U.S. Army Corps of Engineers	United States Department of Justice Civil Division	Attn: Matthew J. Troy & Michael J. Quinn PO Box 875 Ben Franklin Station Washington DC 20044-0875		First Class Mail
Counsel to the United States Of America, U.S. Army Corps Of Engineers, Among Other Agencies And Departments Of The United States	United States Department of Justice, Civil Division	Attn: Jonathan E. Jacobson PO Box 875 Ben Franklin Station Washington DC 20044-0875		First Class Mail
Magistrate Judge	United States District Court, District of Massachusetts	Attn: Magistrate Judge Judith G. Dein John Joseph Moakley U.S. Courthouse 1 Courthouse Way Boston MA 02210		First Class Mail
Federal Agency	US Army Corps of Engineers	Attn: Todd T. Semonite 441 G St., NW Washington DC 20548		First Class Mail
Office of the United States Attorney for the District of Puerto Rico	US Attorney for the District of Puerto Rico	Attn: Rosa E. Rodríguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918		First Class Mail
Federal Agency	US Department of Agriculture	Attn: Sonny Perdue 1400 Independence Ave., SW Washington DC 20250		First Class Mail
Federal Agency	US Department of Commerce	Attn: Wilbur Ross 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
Federal Agency	US Department of Education (ED)	Attn: Betsy DeVos 400 Maryland Ave., SW Washington DC 20202		First Class Mail
Federal Agency	US Department of Health and Services	Attn: Amanda Barlow 330 C St., SW Washington DC 20201		First Class Mail
Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau	US Department of Justice	Attn: Ward W. Benson, Trial Attorney, Tax Division Post Office Box 227 Ben Franklin Station Washington D.C. 20044	wardlow.w.benson@usdoj.gov	Email
Federal Agency	US Department of Justice (DOJ)	Attn: Jeff Sessions 950 Pennsylvania Ave., NW Washington DC 20530		First Class Mail

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Federal Agency	US Department of Labor (DOL)	Attn: Alexander R. Acosta Office of the Solicitor, N-2700 Frances Perkins Building, 200 Constitution Ave Washington DC 20210		First Class Mail
Office of the United States Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Daniel M. McDermott Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922	USTP.Region21@usdoj.gov	Email
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Counsle to MCS Life Insurance Company	Viñas Law Office, LLC	Attn: Ramón L. Viñas Bueso 623 Ave. Ponce de León Suite 1202B San Juan PR 00917-4831	ramonvinas@vinasllc.com	Email
Counsel to Scotiabank De Puerto Rico	Wachtell, Lipton, Rosen & Katz	Attn: Richard G. Mason, Esq., Amy R. Wolf, Esq., Emil A. Kleinhaus, Esq., Brian Bolin, Esq., Kim B. Goldberg, Esq., Angela K. Herring, Esq. 51 West 52nd Street New York NY 10019	Rgmason@wlrk.com Arwolf@wlrk.com Eakleinhaus@wlrk.com Bbolin@wlrk.com KBGoldberg@wlrk.com AKHerring@wlrk.com	Email
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Counsel to Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., and and Hermandad de Empleados del Fondo del Seguro del Estado, Inc., et al. Plaintiff in Adversary Proceeding 18-00091	Wilbert Lopez Moreno & Asociados	Attn: Wilbert Lopez Moreno 1272 Ave. Jesus T. Pinero San Juan PR 00921	wilbert_lopez@yahoo.com	Email
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